

IN THE SPECIFICATION

Please replace the paragraph on page 19, beginning on line 6 as follows:

Then, as shown in FIG. 13(e), a trench 27 for forming a recording coil is formed in the insulating film 22 between the magnetic substance portions 2c and 2d, and this trench 27 is filled with Cu using, e.g., the electroplating method, to form a recording coil 5.

IN THE DRAWINGS

The attached sheet of drawings includes changes to Fig. 11. This sheet, which includes Fig. 11, replaces the original sheet including Fig. 11. In Fig. 11, change the reference numeral “2d₂” to -2d₁--.

Attachment: 1 Replacement Sheet